



Eswaraiah & Co. Chartered Accountants

HIG 36, Phase V, KPHB Colony, Kukatpally, Hyderabad-85
Ph: 040-23390036 e-mail : contact@escas.in
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INDEPENDENT AUDITOR'S REPORT

To the Members of INSTITUTE OF HEALTH SYSTEMS,

We have audited the attached financial statements of INSTITUTE OF HEALTH SYSTEMS having registered under the Telangana Public Societies Registration Act, 1350 FASLI. Hyderabad, bearing REG.NO.3748 dt.05.12.1990, which comprise of the Balance Sheet as at March 31, 2020, Receipts and Payments account for the year ended March 31, 2020 and the Statement of Income and Expenditure for the year ended March 31, 2020, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the association in accordance with the Accounting Standards Issued by Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Khairatabad Office :
6-2-969/304,
Intech Residency, Khairatabad,
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Vijayawada Branch :
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Tirupati Branch :
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Opinion

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Association in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the association as at March 31, 2020; and
- b) in the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended March 31, 2020.
- c) in the case of the Receipts and Payment Account, of the Receipts and Payments for the year ended March 31, 2020.

For Eswaraiah & Co
Chartered Accountants
Firm Reg.No: 006157S


Sreenivasa Rao G
Partner



Place: Hyderabad
Date: 28/12/2020

M.No : 027565
UDIN : 20027565AAAAGQ8389

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The Institute Of Health Systems

HACA Bhavan, Opposite Public Garden, Hyderabad, Telangana-500004

Balance Sheet as at 31st March, 2020

Particulars	Notes	As at 31st March, 2020
I. Source of Funds		
General fund	1	9,724,995
Corpus fund	2	3,365,518
		<u>13,090,513</u>
Current Liabilities		
Sundry Creditors	3	198,347
Other Current Liabilities	4	723,580
		<u>921,927</u>
Total		<u><u>14,012,440</u></u>
II. Application of Funds		
Fixed Assets	5	
Property, Plant and Equipment		3,627,785
Intangible Assets		-
		<u>3,627,785</u>
Current Assets		
Loans and Advances	6	170,781
Security Deposits	7	458,543
Cash & Cash Equivalents	8	4,369,106
Sundry Debtors	9	1,656,000
Other Current Assets	10	3,730,225
		<u>10,384,655</u>
Total		<u><u>14,012,440</u></u>

As per our Report of Even Date

For and on Behalf of Board of Directors of
The Institute Of Health Systems

For Eswaraiiah & Co.,
Chartered Accountants

Firm Registration No: 006157S

G Sreenivasa Rao
Partner

M.No: 027565

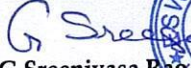

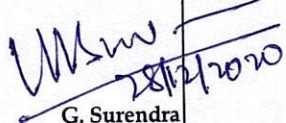
Date: December 28, 2020



[Signature]
G. Surendra
Director

The Institute Of Health Systems
HACA Bhavan, Opposite Public Garden, Hyderabad, Telangana-500004

Statement of Income and Expenditure for the period ended 31st March, 2020

Particulars	Notes	For the Year Ended 31st March, 2020	
I. Income			
Research & Consultancy Services	11	4,127,949	
Laboratory Services	12	11,376,739	
Other Income	13	229,980	15,734,668
Total			15,734,668
II. Expenditure			
Research & Consultancy Activities	14	2,752,203	
Laboratory Activities	15	6,204,252	
Training Activities	16	1,786,640	
Depreciation and Amortization	5	391,652	11,134,747
Excess of Income over Expenditure			4,599,920
Total			15,734,668
As per our Report of Even Date		For and on Behalf of Board of Directors of The Institute Of Health Systems	
For Eswaraiiah & Co., Chartered Accountants Firm Registration No: 006157S			
  G Sreenivasa Rao Partner M.No: 027565 Date: December 28, 2020		 G. Surendra Director	

The Institute Of Health Systems
HACA Bhavan, Opposite Public Garden, Hyderabad, Telangana-500004

Receipts and Payments Account for the period ended 31st March, 2020

Receipts	Amount in Rs.	Payments	Amount in Rs.
Opening Balance:		FD's made during the year:	
Cash in Hand	10,906	General Deposits-SBI	479,936
Bank Balances	201,453	Corpus Deposits	800,000
		Security deposits	180,515
Further Security Deposit	1,007,068	Advance for purchase of Lab equipment	162,600
Security deposit	103,680	Purchase of Fixed assets	414,510
FD's Matured:		Bio Lab Development work	569,860
General Deposits-SBI	293,900	Payment to Creditors	1,275,374
Hyd Metropolitan Water Supply & Sewerage Board:		Quality Council Of India	68,151
Water Quality Monitoring Project	7,805,709	Just dial ltd	28,876
Metro Consumer Complaints Surveillance	4,635,170	Employee Benefits:	
Laboratory Services:		Salaries	3,785,983
Institutional-Campus Water Quality Monitoring	117,350	EPF Employee Contribution	166,630
Accessible Water Testing Services for Public Health	323,200	EPF Employer Contribution	185,416
Donations Received:		Public Provident Fund Employer Contribu	42,300
Corpus Fund	106,500	Professional tax	17,750
Income Tax Refund	753,307	Conveyance Allowance	262,251
Interest Received:		Staff welfare	52,595
General Deposits-SBI	22,375	Training charges	7,980
Corpus Deposits	76,303	Stipend & Allowances to Interns:	
FCRA	265	Stipend	1,359,343
Interest on Income Tax refunds	77,363	Conveyance Allowance	152,453
Other Receipts:		Travelling Allowance	101,452
Sale of Publications	1,860	Accounting services	12,000
Sale of Scrap	7,460	Audit fee	63,718
Data entry service charges	59,750	Bank charges	11,872
		Office Rent	687,264
		Office Maintenance	125,308
		Security Services	293,480
		Telephone Charges	66,339
		Electricity charges	301,012
		Glassware Cleaning Charges	201,318
		Internet & support services	174,697
		Travelling expenses	328,759
		Printing & Stationery	202,083
		Repairs & maintenance	181,399
		Software	18,997
		Lab maintenance	42,641
		Tender charges	5,704
		Postage & Courier	1,899
		HR Advertisement expenses	83,332
		IP address & Domain names maintenance	34,191
		Other expenses	34,620
		TDS payments:	
		TDS on salaries	245,585
		TDS on rent	63,636
		TDS on security charges	5,060
		TDS on professional services	3,500
		TDS on internet & support charges	15,900
		Closing Balance:	
		Cash in Hand	2,826
		Bank Balances	2,282,504
	15,603,619		15,603,619

As per our Report of Even Date

For and on Behalf of Board of Directors of
The Institute Of Health Systems

For Eswareiah & Co.,
Chartered Accountants
Firm Registration No: 00615754

G Sreenivasa Rao
Partner
M.No: 027565
Date: December 28, 2020



[Signature]
G. Surendra
Director